KENTUCKY DEPARTMENT OF

REVENUE

EDI Implementation Guide

XML Electronic Filing for Tobacco Products Data

November 16, 2017

Version 1.5

Table of Contents

Version History

Date	Author	Version #	Description
6/23/2017	Kentucky DOR	1.0	Initial version
7/13/2017	Kentucky DOR	1.1	The schema version was changed from "<xsd:attribute name="stateSchemaVersion" type="String50Type"/>" to "<xsd:attribute name="stateSchemaVersion" type="String50Type" fixed="KYTobacco2017V1.1"/>"
10/24/2017	Kentucky DOR	1.2	Changes made to explain how amendment tax return data will be submitted in XML file.
10/27/2017	Kentucky DOR	1.3	Added version history table to explain changes made to the EDI guides. Change FedDesc max size from "20" to "35".
11/08/2017	Kentucky DOR	1.4	Removed wording from 10/27/2017.
11/16/17	Kentucky DOR	1.5	1. Change KY-NT1 in Table 3 – Kentucky State Description Codes to "Not used by Kentucky at this time." 2. Added UNSTP to the schema's TaxJurisdiction enumerated list for Untaxed Product. 3. Changed the "stateSchemaVersion" to "KYTobacco2017V1.2"

Introduction to XML Filing for Kentucky Tobacco Products Tax

General

This guide to Kentucky Department of Revenue's tobacco products tax electronic filing program contains the required electronic file format needed to file tobacco products returns electronically with the Kentucky Department of Revenue, as well as the rules, procedures, and technical requirements needed to file your tobacco products returns. All areas presented in this guide must be followed for successful participation in the Kentucky e-filing program.

State Contact

Questions regarding the e-filing program should be directed to the Tobacco Tax Section between the hours of 8:00 a.m. and 5:00 p.m., Eastern Time, Monday through Friday except for holidays, by utilizing one of the following options:

Phone: (502) 564-6823; select option 2

Internet: http://revenue.ky.gov/Business/Tobacco-Tax/Pages/default.aspx (select "Send us a message')

Mailing: Kentucky Department of Revenue
Tobacco Tax Section
501 High Street, Station 62
Frankfort, KY 40601-2103

Program Overview

The Kentucky e-filing program for tobacco products returns is based on an extensible markup language (XML) electronic data interchange (EDI) schema, and the group responsible for developing and maintaining this XML schema is the Federation of Tax Administrators (FTA) Tobacco Tax Uniformity Committee. The adoption of a national standard for electronic filing enables filers to easily deploy electronic filing in all states in which they do business. The XML schema has two main sections; the first is for the account details, and the second is for the transaction details.

The account detail section contains information that pertains to the entire document, including the filing date, company name, address, filing period, license number, contact information, and so forth. The transaction detail section contains information that pertains to purchases and sales of tobacco products, and so forth.

The information contained in this guide is subject to change. If you are an electronic participant (filer) in the e-filing program, the Kentucky Department of Revenue (DOR) notifies you when updates to this guide are available for download. Updates to the guide or the schema are posted for download on the following Web site: http://revenue.ky.gov/Business/Tobacco-Tax/Pages/default.aspx.

Program Benefits

The electronic filing of a return is initiated by uploading a valid XML file to the Kentucky Excise Tax System, which converts the XML file into the tobacco products tax return schedule records. Once the schedule details are loaded, the filer can fix issues and review their return online. The advantages of participating in the Kentucky e-filing program include but are not limited to:

- Utilizing national electronic filing standards, which reduces implementation costs for filers.
- Eliminating the cost and time of generating, signing, and mailing returns and checks.
- Facilitating rapid and secure movement of tobacco products tax return data, allowing for faster processing and response to issues.
- Generating a comprehensive audit trail for both the return and payment.
- Eliminating postal delays and possible late filing/payment fees.
- Saving money and energy on implementation efforts through a consistent, standard format.
- Implementing a tobacco tracking system, thus enabling the Commonwealth of Kentucky (henceforth referred to as "Kentucky") to track tobacco products and reduce tobacco tax fraud, which keeps tobacco tax evaders from undercutting honest tobacco marketers.

Persons Required to File and Pay Electronically

Kentucky Revised Statutes (KRS) 138.195(9)(a) states, "The department may by administrative regulation require any person requesting a license or holding a license under this section to supply such information concerning his business, sales or any privilege exercised, as is deemed reasonably necessary for the regulations of such licensees, and to protect the revenues of the state." For tax periods beginning on or after January 1, 2018, the report shall be submitted electronically in a manner prescribed by the department.

Kentucky Revised Statute (KRS) 131.250 Returns, reports, and statements to be filed electronically -- Waiver states,

(1)   For the purpose of facilitating the administration of the taxes it administers, the department may require any tax return, report, or statement to be electronically filed.

(2)   The following reports, returns, or statements shall be electronically filed:

(a)   The return required by KRS 136.620;

(b)   For tax periods beginning on or after January 1, 2007, the report required by KRS 138.240;

(c)   For tax periods beginning on or after August 1, 2010, the report required by KRS 138.260;

(d)   For taxable years beginning on or after January 1, 2010, the return filed by a specified tax return preparer reporting the annual tax imposed by KRS 141.020, if the specified tax return preparer is required to electronically file the return for federal income tax purposes;

(e)   The annual withholding statement required by KRS 141.335, if the employer issues one hundred (100) or more statements annually; and

(f)   For tax periods beginning on or after July 1, 2005, the return required by KRS 160.615.

(3)   (a)   A person required to electronically file a return, report, or statement may apply for a waiver from the requirement by submitting the request on a form prescribed by the department.

(b)   The request shall indicate the lack of one (1) or more of the following:

1.   Compatible computer hardware;

2.   Internet access; or

3.   Other technological capabilities determined relevant by the department.

XML is the filing standard for data transmission defined later in this document. For tax periods beginning on or after January 1, 2018, the payments shall be transmitted electronically in a manner prescribed by the DOR.

Failure to comply with these statutes may result in the revocation of license(s). The taxpayer must contact the Tobacco Tax Section to be able to begin e-filing. If a person required to pay tobacco taxes has any problems e-filing tobacco taxes, they should contact the state tax representative listed in this document.

Security

The e-filing program uses the Internet to receive tobacco products tax returns and reports, and it incorporates the following technological attributes from Kentucky Business One Stop to ensure data security: user ID and password, data transfer encryption, and e-mail confirmation. Each filer must also use security procedures that are reasonably sufficient, as well as its best efforts to ensure that all transmissions of tobacco products tax returns and reports are authorized. A filer must take the necessary precautions to safeguard its technological attributes and notify the Kentucky Business One Stop and the DOR when it has knowledge that its technological attributes have been compromised or a change in its authorized representative has occurred.

Getting Started

Registration

All tax return and information report filers must register with the Kentucky Business One Stop before they can begin submitting their XML data files. Filers must set up users in the Kentucky Business One Stop to participate in the Tobacco Products Tax e-file program by registering at

http://onestop.ky.gov/Pages/default.aspx. Click the "Begin your registration" button to establish your user account and to associate it with your business and tobacco tax licenses. If you are already a Kentucky Business One Stop user, you only need to associate your users with the tobacco tax licenses.

Responsibilities

It is the filer's responsibility to ensure the XML file is successfully sent to the Kentucky Excise Tax System, to ensure the XML file is without errors (allowing it to be loaded into the system), to fix electronic filing issues detected by the system, to view their returns once electronic filing issues are resolved, to adjust any schedule transactions to make the return correct to the best of their knowledge, to submit and sign their return once it is ready, and to pay any tax due to Kentucky.

Timely Filing

Moving from a paper filing to an electronic filing environment means that certain traditional methods of determining what constitutes the timely filing of a return and what constitutes proof of filing may change. All monthly returns/reports must be filed on or before the 20th day of the month following the month in which the transaction took place to be considered timely.

A rejected filing could put the tax filer at risk for having failed to file or failed to file in a timely fashion. Any field that is stated to be "Used" in Kentucky's EDI guide but not provided by the filer will cause a filing to be rejected. Non-accounting data may be designated as "Used" even if it is not essential for the posting of the transaction. Additionally, XML syntax errors, for example, the use of alpha characters in a field designated as strictly numeric can cause an electronic transaction to be rejected.

The DOR requires the following rules be met in order for a filing to be considered timely:

- The electronic document must have enough information to identify the filer.
- The electronic document must be filed in the XML format as designated by Kentucky.
- The electronic document must have sufficient information to identify the tax type, calculate the tax liability, and meet the posting requirements of Kentucky (for example, the user must complete all "Used" fields).
- The electronic document must have sufficient information to permit the mathematical verification of the tax liability.
- The return must be received by Kentucky on or before the due date.

Timing of Transactions

Kentucky realizes that tax filers cannot be responsible for knowing all local holidays that might affect the transmission or receipt of an electronic return or payment transaction. With this understanding, the state has adopted a policy of accepting returns or payments on the next business day should the due date fall on a weekend or holiday. All current and future year listings of state holidays can be found on the state's Web site at https://personnel.ky.gov/pages/leave.aspx.

Acknowledgments

Acknowledgment of filing is provided immediately upon the filer's submission of an XML data file. Each file upload receives a unique tracking number verifying the successful receipt of data that is specific to the filing attempt. Additionally, the system provides an online acknowledgment when the XML file has data errors or the data is loaded into a return.

Tracking IDs

The unique tracking ID assigned by the system is used to locate the return data. If the data associated with the tracking ID is subsequently deleted, the deletion is logged and associated with the user that requested the deletion.

Original Returns

Original returns are to be filed once a month and only contain the schedule details representing the tax period transactions being reported. The XML file has no indicator for an original filing. If multiple tax periods need to be reported, a separate XML file must be created for each tax period. Out-of-period transactions are rejected if submitted.

Amended Returns

Errors that are identified by the Department are corrected by the Department or directed to the filer to fix. Issues directed to the filer by the Department or discovered by the filer should be corrected and submitted in an amendment XML file. An amended return must be marked as an amended filing in the "AmendedReturnIndicator" field. XML amendment submissions should provide all schedule details that were included in the previously submitted return. Changes can be made by replacing a previously submitted transaction.

If multiple tax periods need to be amended, a separate XML file must be created for each tax period. Amendment transactions are rejected as errors if submitted with an original return data file or combined in a single amendment XML file spanning multiple tax periods.

Testing Procedures

These are the steps to follow for testing and approval of your XML tax filing by Kentucky:

1. Set a schedule for testing with the state contact (the primary contact).
2. Provide a contact telephone number and e-mail address.
3. In the TransmissionHeader.xsd file, set the test file "ProcessType" to "T". When approved for production, set the value to "P".
4. E-mail the test file to the DOR, which processes the file and e-mails the results back to the contact.

Federal Employer Identification Numbers

Filers are required to obtain and report the Federal Employer Identification Number (FEIN) or state-assigned account number of all persons involved in a reportable transaction.

Important Tips

Filers should:

- Make certain that the information on the tax return is correct before submitting the filing.
- Provide complete information. Do not shorten names or cities unless an abbreviation is required.
- Enter the document number and date on the schedule.
- Enter both the buyer and seller FEIN and name.
- Enter the buyer and seller business address on all schedules.
- Populate any field marked in the XPath section as "Used."

XML File Processing

The xml file that is uploaded will either be processed offline or in real time, depending on its size. Real-time processing requires the filer to remain logged on to the system for the process to complete. The offline process allows the filer to work on other tasks and notifies the filer when the process is complete.

XML Filing

The xml schema begins with the TobaccoTransmission.xsd file, as depicted in the Kentucky Tobacco Products XML Flow Chart. The schema is made of 16 xsd files that follow the sequence shown in the flow chart, though Kentucky does not use all of the xsd files. Preceding the flow chart is the XPath documentation to assist a filer in creating their XML file to send to Kentucky.

XPath is a language that navigates the tree representation of an XML document. The xsd files tell the user what is required and what is "Used" (secondary but still used) by Kentucky. If any required items are missing, the XML file is rejected. If items that are "Used" are not supplied, a business rule error is generated, and the user is required to fix the issue. Table 1 – Kentucky XPath for Tobacco Products Tax Return shows the schema with all of its elements. The elements depicted with solid boxes are required, whereas the elements shown as dashed boxes are optional. All elements that are marked "Used" must be supplied as well when creating the XML file.
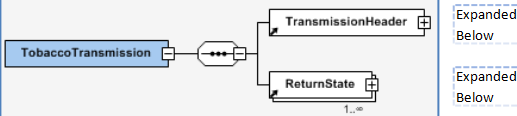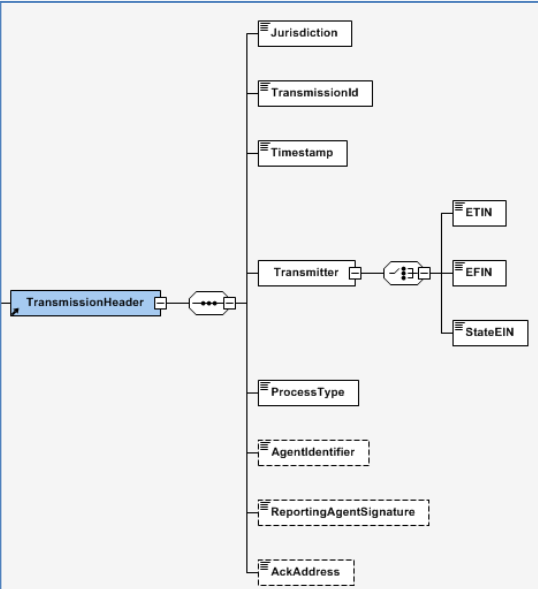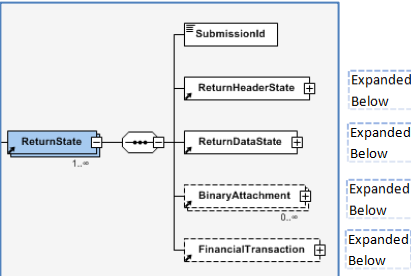
Kentucky Tobacco Products XML Flow Chart

XSD Name	Path
TobaccoTransmission	:\Tobacco\
TransmissionHeader	:\ExtendedCommon\
efileTypes	:\CommonSO\
StateeFileTypes	:\CommonSO\
TobaccoReturn	:\Tobacco\
TobaccoReturnHeaderState	:\StateTobacco\
efileTypes	:\CommonSO\
ReturnHeaderSO	:\ExtendedCommon\
ReturnDataState	:\Tobacco\
SchTransaction	:\Tobacco\Forms\
efileTypes	:\CommonSO\
StateeFileTypes	:\CommonSO\
TobaccoeFileTypes	:\Tobacco\
efileTypes	:\CommonSO\
StateeFileTypes	:\CommonSO\
TobaccoEnumerations	:\StateTobacco\

Tobacco Products XSDs not used by Kentucky
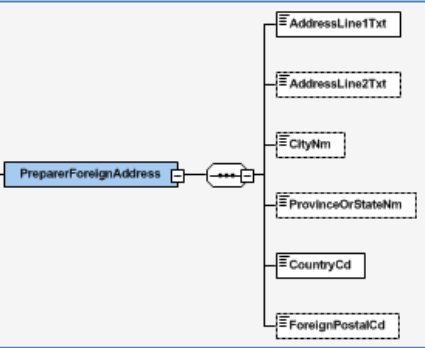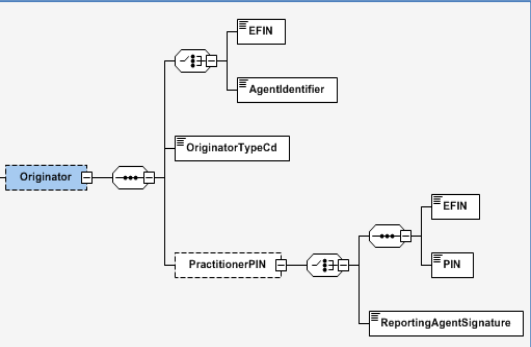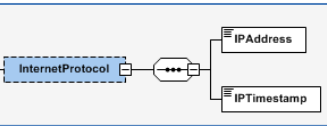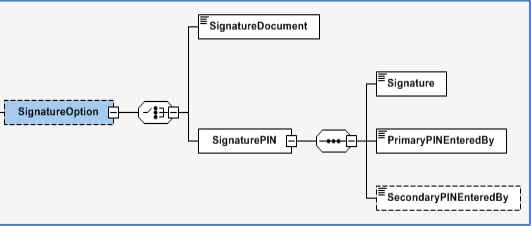
XSD Name	Path
Acknowledgment	:\ExtendedCommon\
AckTransmission	:\ExtendedCommon\
ReturnHeader	:\CommonSO\
FinancialTransaction	:\CommonSO\
BinaryAttachment	:\CommonSO\

Table 1 - Kentucky XPath for Tobacco Products Tax Return

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice		Used / Not-used		Expected Value
TobaccoTransmission (Expanded Below)	TobaccoTransmission			R		U		Beginning of tobacco products XML schema. See expanded elements below for required and optional fields.
TobaccoTransmission → TransmissionHeader (Expanded Below), ReturnState (Expanded Below) 1..∞	TransmissionHeader	recordCount	9	R		U		Attribute value put "1" for record count. Only one RetrunState group is allowed by Kentucky per XML file. See expanded elements below for required and optional fields.
	ReturnState	stateSchemaVersion	5	R		U		Attribute value - For schema version put "KYTobacco2017V1.2" See expanded elements below for required and optional fields.
TransmissionHeader diagram: Jurisdiction, TransmissionId, Timestamp, Transmitter (ETIN, EFIN, StateEIN), ProcessType, AgentIdentifier, ReportingAgentSignature, AckAddress	Jurisdiction		3	R		U		State the XML file is intended, "KY"
	TransmissionId		30	R		U		A unique identifier for the state to use when talking to the filer about specific issues. It is a unique identifier specific to this xml filing.
	Timestamp		25	R		U		The date and time the xml file was created.
	Transmitter — ETIN				C		N	
	Transmitter — EFIN			R	C	U	N	
	Transmitter — StateEIN		20		C		U	The filer's license number with the Commonwealth of Kentucky.
	ProcessType		1	R		U		For test put "T" For production put "P"
	AgentIdentifier			O		N		
	ReportingAgentSignature			O		N		
	AckAddress			O		N		
ReturnState diagram: SubmissionId, ReturnHeaderState (Expanded Below), ReturnDataState (Expanded Below), BinaryAttachment (Expanded Below) 0..∞, FinancialTransaction (Expanded Below) 1..∞	SubmissionId		20	R		U		Can be same as TransmissionId. A unique identifier for the state to use when talking to the filer about specific issues.
	ReturnHeaderState	binaryAttachmentCount	1	R		U		Attribute value – "0" (zero). See expanded elements below for required and optional fields.
	ReturnDataState			R		U		See expanded elements below for required and optional fields.
	BinaryAttachment			O		N		
	FinancialTransaction			O		N		
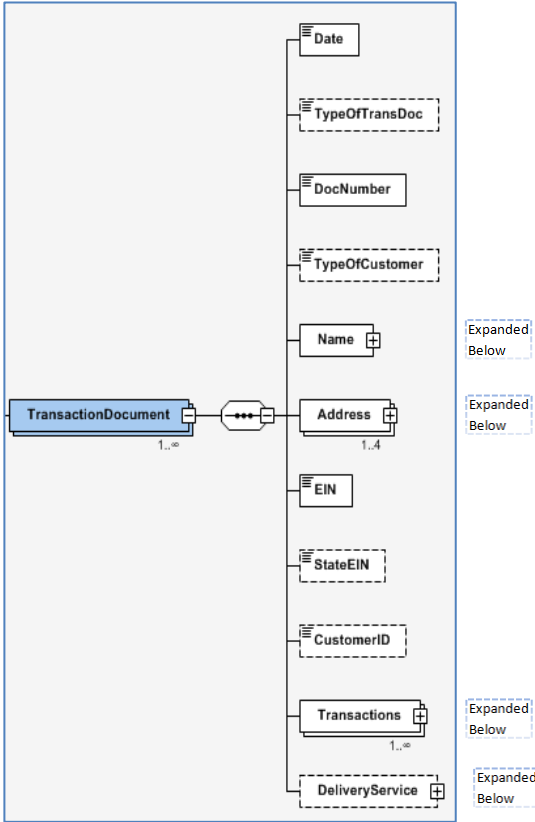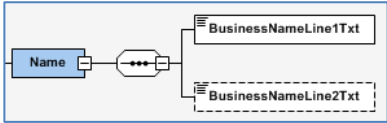
Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	Jurisdiction		3	R	U	State the tax return is intended, "**KY**"
	Timestamp		25	R	U	The date and time the xml file was created.
	TaxPeriodBeginDate			O	N	
	TaxPeriodEndDate		10	O	U	Last day of the tax period (YYYY-MM-DD).
	TaxYear			O	N	
	Quarter			O	N	
	DisasterRelief			O	N	
	ISPNumber			O	N	
	PaidPreparerInformation			O	N	
	Originator			O	N	
	SoftwareId			O	N	
	SoftwareVersion			O	N	
	InternetProtocol			O	N	
	SignatureOption			O	N	
	AmendedReturnIndicator		1	O	U	Use this element when reporting data for amended return; put an "**X**" in this element. If you are reporting data for an original return; this element is not used.
	OriginalSubmissionId			O	N	
	OriginalSubmissionDate			O	N	
	ReturnType		10	R	U	Put "**TOB**"
	TaxDue			O	N	
	PenaltyDue			O	N	
	InterestDue			O	N	
	TotalDue			O	N	
	Filer			R	U	See expanded elements below for required and optional fields.
	BusinessRepresentative			R	U	See expanded elements below for required and optional fields.

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice		Used / Not-used		Expected Value
	DateSigned			O		N		
	SelfEmployed			O		N		
	SSN				C		N	
	PTIN			O	C	N	N	
	StateID				C		N	
	PreparerFirmIDNumber				C		N	
	StateEIN			O	C	N	N	
	PreparerBusinessName			O		N		
	PreparerPersonName			R		N		
	PreparerUSAddress				C		N	
	PreparerForeignAddress			O	C	N	N	
	Phone				C		N	
	ForeignPhone			O	C	N	N	
	EmailAddress			O		N		
	BusinessNameLine1Txt			R		N		
	BusinessNameLine2Txt			O		N		
	AddressLine1Txt			R		N		
	AddressLine2Txt			O		N		
	CityNm			R		N		
	StateAbbreviationCd			R		N		
	ZipCd			R		N		

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	AddressLine1Txt			R	N	
	AddressLine2Txt			O	N	
	CityNm			O	N	
	ProvinceOrStateNm			O	N	
	CountryCd			R	N	
	ForeignPostalCd			O	N	
	EFIN			C	N	
	AgentIdentifier			C	N	
	OriginatorTypeCd			R	N	
	Practitioner PIN — EFIN	O		C / R	N / N	
	Practitioner PIN — PIN			R	N	
	Practitioner PIN — Reporting Agent Signature			C	N	
	IPAddress			R	N	
	IPTimestamp			R	N	
	SignatureDocument	C		R	N	
	Signature PIN — Signature	C		R	N	
	Signature PIN — PrimaryPINEnteredBy			R	N	
	Signature PIN — SecondaryPINEnteredBy			O	N	

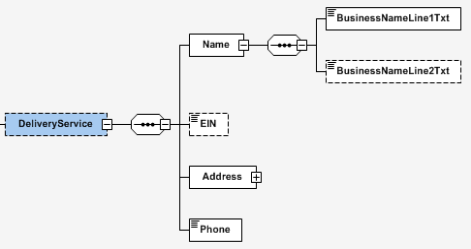| Tobacco Products Schema Diagrams	Elements		Attribute	Max Size	Required / Optional / Choice		Used / Not-used		Expected Value
	EIN			9	R		U		Filer's Federal Employer Identification Number (FEIN)
	StateEIN			20	O		U		Report the filer's license number provided in the "TransmissionHeader.Transmitter.StateEIN" element above.
	Name	BusinessName Line1Txt		75	R	R	U	U	Report the business name associated to the license. If the business name exceeds 75 digits, report the remainder in the next element.
		BusinessName Line2Txt		75		O		U	Additional business name space if needed, otherwise it is not used.
	InCareOfNm				O		N		Filer tax department contact if you choose to use this element.
	NameControl				O		N		First four characters of the company's legal name if you choose to use this element.
	US Address	AddressLine 1Txt		35	C	R	U	U	This is the address for licensee associated to the tax return data being submitted in this file.
		AddressLine 2Txt		35		O		U	If additional address space is required to report the full address, otherwise it is not used.
		CityNm		22		R		U	This is the city for licensee associated to the tax return data being submitted in this file.
		State Abbreviation Cd		2		R		U	This is the state for licensee associated to the tax return data being submitted in this file.
		ZipCd		9		R		U	This is the zip code for licensee associated to the tax return data being submitted in this file.
	Foreign Address	AddressLine 1Txt			C	R	U	U	This is the address for licensee associated to the tax return data being submitted in this file.
		AddressLine 2Txt				O		U	If additional address space is required to report the full address, otherwise it is not used.
		CityNm				O		U	This is the city for licensee associated to the tax return data being submitted in this file.
		ProvinceOr StateNm				O		U	This is the province or state for licensee associated to the tax return data being submitted in this file.
		CountryCd				R		U	This is the country code for licensee associated to the tax return data being submitted in this file.
		Foreign PostalCd				O		U	This is the foreign postal code for licensee associated to the tax return data being submitted in this file.

Tobacco Products Schema Diagrams	Elements		Attribute	Max Size	Required / Optional / Choice		Used / Not-used		Expected Value
	Person Name	FirstName		16	R	R	U	U	Contact's first name for tax return questions.
		MiddleInitial		4		O		N	
		LastName		32		R		U	Contact's last name for tax return questions.
		NameSuffix		4		O		N	
	PersonTitleTxt			35	R		U		Contact's job title for tax return questions.
	TaxpayerPIN				O		N		
	PhoneNum			10	C		U		Contact's direct phone number for tax return questions.
	ForeignPhoneNum			30	C		U		Contact's direct phone number for tax return questions.
	EmailAddressTxt			75	O		U		Contact's email address for tax return questions.
	SignatureDt				O		N		
Expanded Below	SchTransaction				R		U		See expanded elements below for required and optional fields.
Expanded Below	Schedule				C		U		If you have activity, this element is required. You can report as many schedules as needed to complete your return.
	NoTransactions			1	C		U		If no schedule activity, put an "**X**" in this element.
	TypeOfSchedule			21	R		U		Receipt and disbursement schedules are found in Table 5 of this document. See FAQ document for additional instructions.
Expanded Below	TransactionDocument				R		U		See expanded elements below for required and optional fields.

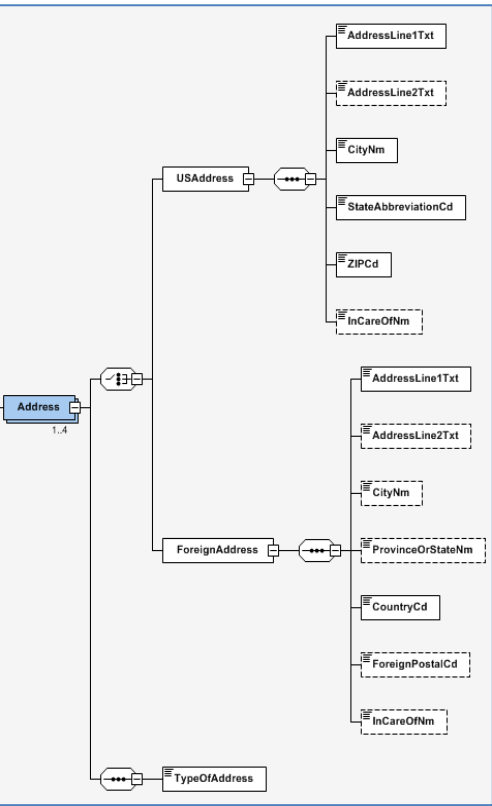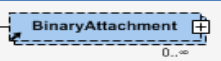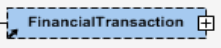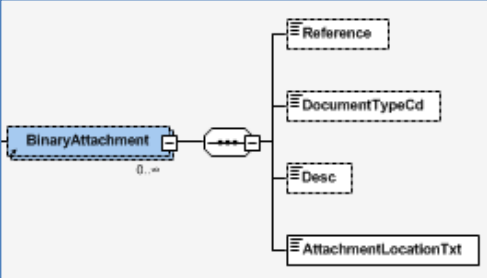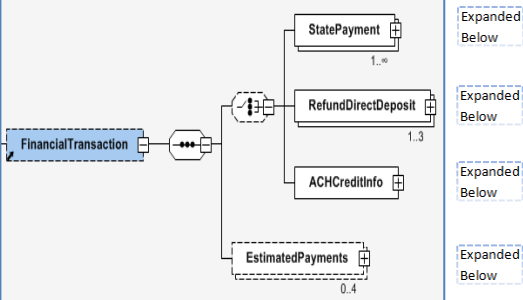| Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	Date		10	R	U	This is the document date, i.e. invoice, manifest, BOL etc. Formatted YYYY-MM-DD
	TypeOfTransDoc		35	O	U	Transaction document types can be found in Table 6 of this document.
	DocNumber		20	R	U	This is the document number.
	TypeOfCustomer		20	O	U	Types of entity sold to or purchased from can be found in Table 7 of this document.
	Name			R	U	See expanded elements below for required and optional fields.
	Address			R	U	See expanded elements below for required and optional fields.
	EIN		9	R	U	If the tobacco transaction is to an end consumer, put 999999999. In all other cases, you must obtain the FEIN from the supplier or customer.
	StateEIN		20	O	U	If the tobacco transaction is to a licensee, put their Kentucky license number. In all other cases, enter 999999999.
	CustomerID		35	O	N	
	Transactions			R	U	See expanded elements below for required and optional fields.
	DeliveryService			O	U	This section is only required when you use a delivery service to deliver the product otherwise it is not required. See expanded elements below for required and optional fields.
	BusinessNameLine1Txt		75	R	U	Name of entity sold to or purchased from based on the schedule being reported.
	BusinessNameLine2Txt		75	O	U	DBA Name of entity sold to or purchased from based on the schedule being reported.

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	US Address	AddressLine1Txt		35	C	R	U	Address of entity sold to or purchased from based on the schedule being reported.
		AddressLine2Txt		35		O	U	If additional address space is required to report the full address, otherwise it is not used.
		CityNm		22		R	U	City of entity sold to or purchased from based on the schedule being reported.
		State Abbreviation CD		2		R	U	State abbreviation of entity sold to or purchased from can be found in Table 4 of this document.
		ZipCD		9		R	U	Zip code of entity sold to or purchased from based on the schedule being reported.
		InCareOfNm				O	N	
	Foreign Address	AddressLine1Txt		35	C	R	U	Address of entity sold to or purchased from based on the schedule being reported.
		AddressLine2Txt		35		O	U	If additional address space is required to report the full address, otherwise it is not used.
		CityNm		50		O	U	City of entity sold to or purchased from based on the schedule being reported.
		ProvinceOrStateNm		50		O	U	Province or state abbreviation of entity sold to or purchased from can be found in Table 4 of this document.
		CountryCd		2		R	U	Country of entity sold to or purchased from based on the schedule being reported.
		Foreign PostalCd		16		O	U	Zip code of entity sold to or purchased from based on the schedule being reported.
		InCareOfNm				O	N	
	TypeOfAddress		20	R	U	The address type must be the physical **Location** address shown in Table 11 where the product was sold to or purchased from based on the schedule being reported.

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	FedDesc		35	O	U	Federal description of product can be found in Table 9 of this document. **[Updated to Max Size 35 10/27/2017]**
	StateDesc		20	O	U	State description of product can be found in Table 2 of this document. Kentucky codes with descriptions are found in Table 3. See FAQ document for additional instructions.
	MSAStatus		10	O	U	MSA status of product can be found in Table 8 of this document.
	Price		17	O	U	Price of product.
	TaxJurisdiction		5	O	U	Taxing jurisdiction where tobacco products are sold to or received from can be found in Table 4 of this document. .
	ProductDescription		35	R	U	Narrative description of product.
	Manufacturer		35	R	U	Manufacturer name of product.
	ManufacturerEIN		9	O	U	Manufacturer's FEIN.
	BrandFamily		35	R	U	Brand name of product sold or received.
	Unit		16	O	U	Lowest number of consumable units in retail package. Examples of units can be found in Table 12.
	UnitDescription		10	O	U	Description of unit in retail package be found in Table 10 of this document.
	WeightVolume		17/2	O	U	Weight or volume of product. This is a decimal value. It only allow for 2 digits after the decimal point.
	Value		17	O	U	Value of product. Examples of units can be found in Table 12.
	Quantity		16	O	U	The total quantity of the retail package being reported. Examples of quantities can be found in Table 12.
	StickCount		16	O	U	Total number of tobacco product sticks.
	ExtendedTaxableAmount		17	O	U	Multiply the "quantity" by either the "unit", "weight", or "value". See Table 3 for instructions on calculating this amount.

The schema diagram column shows: Transactions 1..∞ connecting to elements: FedDesc, StateDesc, MSAStatus, Price, TaxJurisdiction 0..10, ProductDescription, Manufacturer, ManufacturerEIN, BrandFamily, Unit, UnitDescription, WeightVolume, Value, Quantity, StickCount, ExtendedTaxableAmount

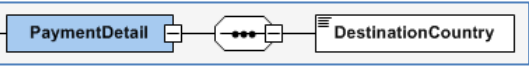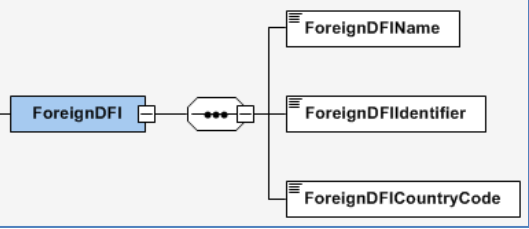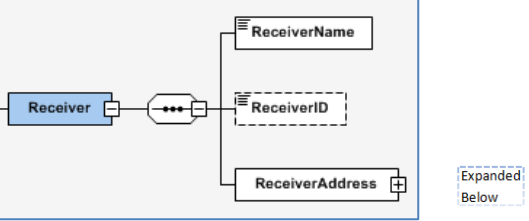| Tobacco Products Schema Diagrams	Elements		Attribute	Max Size	Required / Optional / Choice		Used / Not-used		Expected Value
	Name	BusinessName Line1Txt		75	R	R	U	U	Name of the delivery service.
		BusinessName Line2Txt		75		O		U	DBA Name of the delivery service.
	EIN			9	O		U		FEIN of the delivery service.
	Address				R		U		See expanded elements below for required and optional fields.
	Phone			10	R		U		Phone number of the delivery service.
	US Address	AddressLine 1Txt		35	C	R	U	U	Address of entity sold to or purchased from based on the schedule being reported.
		AddressLine 2Txt		35		O		U	If additional address space is required to report the full address, otherwise it is not used.
		CityNm		22		R		U	City of entity sold to.
		State Abbreviation CD		2		R		U	State abbreviation of entity sold to or purchased from can be found in Table 4 of this document.
		ZipCD		9		R		U	Zip code of entity sold to.
		InCareOfNm		50		O		U	Name of the person sold to.
	Foreign Address	AddressLine 1Txt		35	C	R	U	U	Address of entity sold to or purchased from based on the schedule being reported.
		AddressLine 2Txt		35		O		U	If additional address space is required to report the full address, otherwise it is not used.
		CityNm				O		N	
		ProvinceOr StateNm		50		O		U	Province or state abbreviation of entity sold to or purchased from can be found in Table 4 of this document.
		CountryCd		2		R		U	Country of entity sold to or purchased from based on the schedule being reported.
		Foreign PostalCd		16		O		U	Zip code of entity sold to or purchased from based on the schedule being reported.
		InCareOfNm		50		O		U	Name of the person sold to.
	TypeOfAddress			20	R		U		The address type must be the physical Location address shown in Table 10 where the product was sold to or purchased from based on the schedule being reported.
	BinaryAttachment				O		N		
	FinancialTransaction				O		N		

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice		Used / Not-used	Expected Value
	Reference			O		N	
	DocumentTypeCd			O		N	
	Desc			O		N	
	AttachmentLocationTxt			R		N	
	StatePayment				R	N	
	RefundDirectDeposit			C	R	N	
	ACHCreditInfo				R	N	
	EstimatedPayments			O		N	

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice		Used / Not-used	Expected Value
	Checking			C	R	N	
	Savings				R	N	
	RoutingTransitNumber			R		N	
	BankAccountNumber			R		N	
	PaymentAmount			R		N	
	IdentificationNumber			O		N	
	AccountHolderName			O		N	
	AccountHolderType			O		N	
	RequestedPaymentDate			O		N	
	AddendaRecord			O		N	
	NotIATTransaction				R	N	
	IsIATTransaction	receivingDFIName	50	C	R	N	
	FullIAT				R	N	

Tobacco Products Schema Diagrams	Elements		Attribute	Max Size	Required / Optional / Choice		Used / Not-used	Expected Value
	TaxpayerIdentification				O		N	
	TaxType Code	FTACode			O	R	N	
		StateTax TypeCode				R	N	
	TaxPeriodEndDate				O		N	
	TXPAmount	SubAmount Type			O	R	N	
		SubAmount				R	N	
	ForeignCurrency				O		N	
	PaymentDetail				R		N	
	ForeignDFI				R		N	
	Receiver				R		N	
	ForeignExchange Indicator				O		N	
	ForeignExchange Refindicator				O		N	
	ForeignExchange Reference				O		N	
	OriginatingCurrencyCode				R		N	
	DestinationCurrencyCode				R		N	
	ForeignPaymentAmount				R		N	

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
PaymentDetail — DestinationCountry	DestinationCountry			R	N	
ForeignDFI — ForeignDFIName	ForeighDFIName			R	N	
ForeignDFI — ForeignDFIIdentifier	ForeignDFIIdentifier			R	N	
ForeignDFI — ForeignDFICountryCode	ForeignDFICountryCode			R	N	
Receiver — ReceiverName	ReceiverName			R	N	
Receiver — ReceiverID	ReceiverID			O	N	
Receiver — ReceiverAddress (Expanded Below)	ReceiverAddress			R	N	

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice		Used / Not-used	Expected Value
				C	R	N	
US Address	AddressLine 1Txt				R	N	
	AddressLine 2Txt				O	N	
	CityNm				R	N	
	State Abbreviation CD				R	N	
	ZipCD				R	N	
	InCareOfNm				O	N	
Foreign Address	AddressLine 1Txt			C	R	N	
	AddressLine 2Txt				O	N	
	CityNm				O	N	
	ProvinceOr StateNm				O	N	
	CountryCd				R	N	
	Foreign PostalCd				O	N	
	InCareOfNm				O	N	

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	TelephoneNumber			O	N	
	RoutingTransitNumber			R	N	
	BankAccountNumber			R	N	
	Amount			O	N	
	Checking			R	N	
	Savings			R	N	
	NotIATTransaction			R	N	
	IsIATTransaction	receivingDFIName	50	R	N	
	FullIAT			R	N	
	ForeignCurrency			O	N	
	PaymentDetail			R	N	
	ForeignDFI			R	N	
	Receiver			R	N	

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	ForeignExchange Indicator			O	N	
	ForeignExchange Refindicator			O	N	
	ForeignExchange Reference			O	N	
	OriginatingCurrencyCode			R	N	
	DestinationCurrencyCode			R	N	
	ForeignPaymentAmount			R	N	
	DestinationCountry			R	N	
	ForeighDFIName			R	N	
	ForeignDFIIdentifier			R	N	
	ForeignDFICountryCode			R	N	
	ReceiverName			R	N	
	ReceiverID			O	N	
	ReceiverAddress			R	N	

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice		Used / Not-used	Expected Value
	US Address			C	R	N	
					O	N	
					R	N	
					R	N	
					R	N	
					O	N	
	Foreign Address			C	R	N	
					O	N	
					O	N	
					O	N	
					R	N	
					O	N	
					O	N	
	PaymentAmount				R	N	
	IdentificationNumber				O	N	
	RequestedPaymentDate				O	N	
	AddendaRecord				O	N	
	NotIATTransaction				R	N	
	IsIATTransaction	receivingDFIName	50		R	N	

Expanded Below

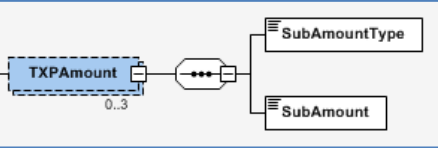| Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	TaxpayerIdentification			O	N	
	TaxTypeCode			O	N	
	TaxPeriodEndDate			O	N	
	TXPAmount			O	N	
	FTACode			R	N	
	StateTaxTypeCode			R	N	
	SubAmountType			R	N	
	SubAmount			R	N	

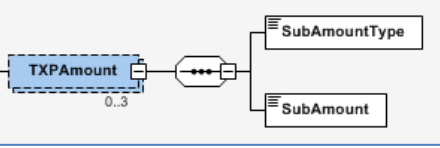| Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
	Checking			R	N	
	Savings			R	N	
	RoutingTransitNumber			R	N	
	BankAccountNumber			R	N	
	PaymentAmount			R	N	
	IdentificationNumber			O	N	
	AccountHolderName			O	N	
	AccountHolderType			O	N	
	RequestedPaymentDate			O	N	
	AddendaRecord			O	N	
	NotIATTransaction			R	N	
	IsIATTransaction	receivingDFIName	50	R	N	
	FullIAT			R	N	
	TaxpayerIdentification			O	N	
	TaxTypeCode			O	N	
	TaxPeriodEndDate			O	N	
	TXPAmount			O	N	

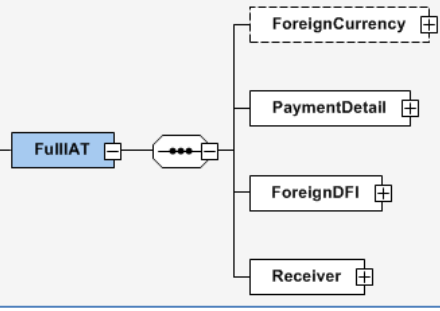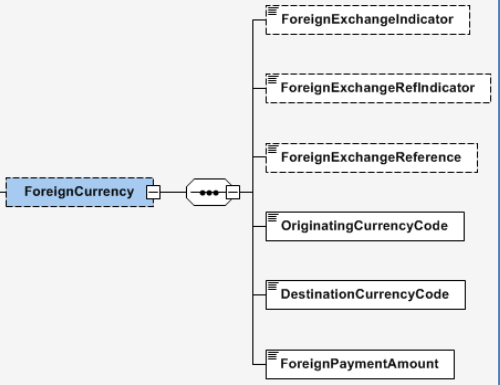| Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice	Used / Not-used	Expected Value
TaxTypeCode — FTACode	FTACode			R	N	
StateTaxTypeCode	StateTaxTypeCode			R	N	
TXPAmount — SubAmountType 0..3	SubAmountType			R	N	
SubAmount	SubAmount			R	N	
FullIAT — ForeignCurrency (Expanded Below)	ForeignCurrency			O	N	
PaymentDetail (Expanded Below)	PaymentDetail			R	N	
ForeignDFI (Expanded Below)	ForeignDFI			R	N	
Receiver (Expanded Below)	Receiver			R	N	
ForeignCurrency — ForeignExchangeIndicator	ForeignExchange Indicator			O	N	
ForeignExchangeRefIndicator	ForeignExchange Refindicator			O	N	
ForeignExchangeReference	ForeignExchange Reference			O	N	
OriginatingCurrencyCode	OriginatingCurrencyCode			R	N	
DestinationCurrencyCode	DestinationCurrencyCode			R	N	
ForeignPaymentAmount	ForeignPaymentAmount			R	N	
PaymentDetail — DestinationCountry	DestinationCountry			R	N	

Tobacco Products Schema Diagrams	Elements	Attribute	Max Size	Required / Optional / Choice		Used / Not-used	Expected Value
	ForeighDFIName			R		N	
	ForeignDFIIdentifier			R		N	
	ForeignDFICountryCode			R		N	
	ReceiverName			R		N	
	ReceiverID			O		N	
	ReceiverAddress			R		N	
	US Address	AddressLine1Txt			C	R	N	
		AddressLine2Txt				O	N	
		CityNm				R	N	
		State Abbreviation CD				R	N	
		ZipCD				R	N	
		InCareOfNm				O	N	
	Foreign Address	AddressLine1Txt			C	R	N	
		AddressLine2Txt				O	N	
		CityNm				O	N	
		ProvinceOrStateNm				O	N	
		CountryCd				R	N	
		Foreign PostalCd				O	N	
		InCareOfNm				O	N	

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Table 2 – **All State Description Code List**

The FTA Tobacco Tax Section Uniformity Committee has adopted the following codes for the uniform forms. Kentucky has also adopted these codes for filing tobacco products returns with the Department of Revenue.

Code	State	Code	State	Code	State	Code	State	Code	State	Code	State
AL-1	Alabama	DC-3	District of Columbia	KY-MS4	See Table 3 for details on Kentucky StateDesc codes.	MS-2	Mississippi	OR-MS4	Oregon	VA-4	Virginia
AL-2	Alabama	DE-1	Delaware	KY-NT1		MT-1	Montana	OR-CGR1	Oregon	VA-5	Virginia
AL-3	Alabama	DE-2	Delaware	KY-PL1		MT-2	Montana	OR-CGR2	Oregon	VA-6	Virginia
AL-4	Alabama	FL-1	Florida	KY-PL2		NC-1	North Carolina	PA-1	Pennsylvania	VA-7	Virginia
AL-5	Alabama	GA-1	Georgia	KY-PL3		NC-2	North Carolina	RI-1	Rhode Island	VT-1	Vermont
AL-6	Alabama	GA-2	Georgia	KY-PL4		ND-1	North Dakota	RI-2	Rhode Island	VT-2	Vermont
AL-7	Alabama	GA-3	Georgia	KY-PT1		ND-2	North Dakota	RI-3	Rhode Island	VT-3	Vermont
AL-8	Alabama	GA-4	Georgia	KY-SMCGR1		ND-3	North Dakota	RI-4	Rhode Island	VT-4	Vermont
AL-9	Alabama	HI-1	Hawaii	KY-SS1		ND-4	North Dakota	RI-5	Rhode Island	VT-5	Vermont
AL-10	Alabama	HI-2	Hawaii	KY-TP1		ND-5	North Dakota	SC-1	South Carolina	VT-6	Vermont
AL-11	Alabama	HI-3	Hawaii	KY-TW1		NE-1	Nebraska	SC-2	South Carolina	VT-7	Vermont
AL-12	Alabama	IA-1	Iowa	KY-TW2		NE-2	Nebraska	SC-3	South Carolina	WA-1	Washington
AL-13	Alabama	IA-2	Iowa	KY-TW3		NH-1	New Hampshire	SD-1	South Dakota	WA-2	Washington
AL-14	Alabama	IA-3	Iowa	KY-TW4		NH-2	New Hampshire	TN-1	Tennessee	WA-3	Washington
AL-15	Alabama	IA-4	Iowa	KY-VAP1		NH-3	New Hampshire	TX-1	Texas	WA-4	Washington
AL-16	Alabama	ID-1	Idaho	LA-1	Louisiana	NH-4	New Hampshire	TX-2	Texas	WA-5	Washington
AL-17	Alabama	IL-1	Illinois	LA-2	Louisiana	NH-5	New Hampshire	TX-3	Texas	WI-1	Wisconsin
AL-18	Alabama	IL-2	Illinois	LA-3	Louisiana	NH-6	New Hampshire	TX-4	Texas	WI-2	Wisconsin
AK-1	Alaska	IN-1	Indiana	LA-4	Louisiana	NJ-1	New Jersey	TX-5	Texas	WI-3	Wisconsin
AR-1	Arkansas	IN-2	Indiana	MA-1	Massachusetts	NJ-2	New Jersey	TX-6	Texas	WI-4	Wisconsin
AR-2	Arkansas	KS-1	Kansas	MD-1	Maryland	NM-1	New Mexico	TX-7	Texas	WV-1	West Virginia
AR-3	Arkansas	KY-ANP1	See Table 3 for details on Kentucky StateDesc codes.	MD-2	Maryland	NM-2	New Mexico	TX-8	Texas	WY-1	Wyoming
AR-4	Arkansas	KY-CGR1		MD-3	Maryland	NV-1	Nevada	TX-9	Texas	WY-2	Wyoming
AR-5	Arkansas	KY-CGR2		MD-4	Maryland	NY-1	New York	TX-10	Texas	WY-3	Wyoming
AR-6	Arkansas	KY-CGR3		MD-5	Maryland	NY-2	New York	TX-11	Texas		
AZ-1	Arizona	KY-CGR4		MD-6	Maryland	NY-3	New York	TX-12	Texas		
AZ-2	Arizona	KY-CGR5		MD-7	Maryland	NY-4	New York	TX-13	Texas		
AZ-3	Arizona	KY-CH1		ME-1	Maine	NY-5	New York	TX-14	Texas		
AZ-4	Arizona	KY-DS1		ME-2	Maine	OH-1	Ohio	TX-15	Texas		
AZ-5	Arizona	KY-ELIQ1		ME-3	Maine	OH-2	Ohio	TX-16	Texas		
AZ-6	Arizona	KY-LCGR1		MI-1	Michigan	OK-1	Oklahoma	TX-17	Texas		
CA-1	California	KY-LL1		MI-2	Michigan	OK-2	Oklahoma	UT-1	Utah		
CO-1	Colorado	KY-LL2		MN-1	Minnesota	OK-3	Oklahoma	UT-2	Utah		
CT-1	Connecticut	KY-LL3		MN-2	Minnesota	OK-4	Oklahoma	UT-3	Utah		
CT-2	Connecticut	KY-LL4		MN-3	Minnesota	OR-1	Oregon	UT-4	Utah		
CT-3	Connecticut	KY-MS1		MN-4	Minnesota	OR-MS1	Oregon	VA-1	Virginia		
DC-1	District of Columbia	KY-MS2		MO-1	Missouri	OR-MS2	Oregon	VA-2	Virginia		
DC-2	District of Columbia	KY-MS3		MS-1	Mississippi	OR-MS3	Oregon	VA-3	Virginia		

Table 3 – **Kentucky State Description Codes**

The following table explains the meaning of the specific Kentucky state description codes used to file tobacco products returns. It also provides the formula to calculate the extended taxable amount for a specific transaction being reported.

Code	Description	Extended Taxable Amount Calculation
KY-ANP1	**Reserved** (Alternative Nicotine Product) means a product that consists of or contains nicotine that can be ingested into the body by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means.	Not used by Kentucky at this time.
KY-CGR1	**Reserved** (Class 1 Cigars) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-CGR2	**Reserved** (Class 2 Cigars) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-CGR3	**Reserved** (Class 3 Cigars) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-CGR4	**Reserved** (Class 4 Cigars) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-CGR5	**Reserved** (Class 5 Cigars) (Tax Capped) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-CH1	**Reserved** (Chewing value based) (Not used in KY Statute)	Not used by Kentucky at this time.
KY-DS1	**"Dry Snuff"**	Unit * Quantity
KY-ELIQ1	**Reserved** (E-liquid" and "e-liquid product) means a liquid product, which may or may not contain nicotine, that is vaporized and inhaled when using a vapor product, and that may or may not include without limitation propylene glycol, vegetable glycerin, nicotine from any source, and flavorings;	Not used by Kentucky at this time.
KY-LCGR1	**Reserved** (Large Cigar) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-LL1	**"Loose Leaf Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "loose leaf chewing tobacco" does not include plug chewing tobacco, twist chewing tobacco, snuff, dry snuff, or snus. **Single unit"** means a consumer-sized container, pouch, or package: (a) Containing less than four (4) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a single unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package;	Unit * Quantity
KY-LL2	**"Loose Leaf Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "loose leaf chewing tobacco" does not include plug chewing tobacco, twist chewing tobacco, snuff, dry snuff, or snus. **Half-pound unit"** means a consumer-sized container, pouch, or package: (a) Containing at least four (4) ounces but not more than eight (8) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a half-pound unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package;	Unit * Quantity
KY-LL3	**"Loose Leaf Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "loose leaf chewing tobacco" does not include plug chewing tobacco, twist chewing tobacco, snuff, dry snuff, or snus. **"Pound unit"** means a consumer-sized container, pouch, or package: (a) Containing more than eight (8) ounces but not more than sixteen (16) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a pound unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package.	Unit * Quantity
KY-LL4	**"Loose Leaf Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "loose leaf chewing tobacco" does not include plug chewing tobacco, twist chewing tobacco, snuff, dry snuff, or snus. **"Over a Pound Unit"** means the container, pouch, or package contains more than sixteen (16) ounces by net weight, the rate that shall be applied to the unit shall equal the sum of the pound unit plus the sum for each increment of four (4) ounces or portion thereof exceeding sixteen (16) ounces sold.	Unit * Quantity
KY-MS1	**"Moist Snuff"** means tobacco that is finely cut, ground, or powdered and is not for smoking. Each one and one-half (1-1/2) ounces or portion thereof by net weight sold;	Unit * Quantity
KY-MS2	**Reserved** (Moist Snuff Half Pound Unit) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-MS3	**Reserved** (Moist Snuff Pound Unit) (Not Defined in KY Statute)	Not used by Kentucky at this time.

Code	Description	Extended Taxable Amount Calculation
KY-MS4	**Reserved** (Moist Snuff Over a Pound Unit) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-NT1	**Reserved** (**Not Taxable by Definition** including "Reference Tobacco", Vapor Products, E-liquid and e-liquid products, Alternative Nicotine Products.)	Not used by Kentucky at this time.
KY-PL1	**"Plug Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "plug chewing tobacco" does not include loose leaf chewing tobacco, twist chewing tobacco, snuff, dry snuff, or snus. **Single unit"** means a consumer-sized container, pouch, or package: (a) Containing less than four (4) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a single unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package;	Unit * Quantity
KY-PL2	**"Plug Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "plug chewing tobacco" does not include loose leaf chewing tobacco, twist chewing tobacco, snuff, dry snuff, or snus. **Half-pound unit"** means a consumer-sized container, pouch, or package: (a) Containing at least four (4) ounces but not more than eight (8) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a half-pound unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package;	Unit * Quantity
KY-PL3	**"Plug Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "plug chewing tobacco" does not include loose leaf chewing tobacco, twist chewing tobacco, snuff, dry snuff, or snus. **"Pound unit"** means a consumer-sized container, pouch, or package: (a) Containing more than eight (8) ounces but not more than sixteen (16) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a pound unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package.	Unit * Quantity
KY-PL4	**"Plug Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "plug chewing tobacco" does not include loose leaf chewing tobacco, twist chewing tobacco, snuff, dry snuff, or snus. **"Over a Pound Unit"** means the container, pouch, or package contains more than sixteen (16) ounces by net weight, the rate that shall be applied to the unit shall equal the sum of the pound unit plus the sum for each increment of four (4) ounces or portion thereof exceeding sixteen (16) ounces sold.	Unit * Quantity
KY-PT1	**Reserved** (Pipe) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-SMCGR1	**Reserved** (Small Cigar) (Not Defined in KY Statute)	Not used by Kentucky at this time.
KY-SS1	**"Snus"**	Unit * Quantity
KY-TP1	"**Tobacco products**" means any smokeless tobacco products, smoking tobacco, chewing tobacco, and any kind or form of tobacco prepared in a manner suitable for chewing or smoking, or both, or any kind or form of tobacco that is suitable to be placed in an individual's oral cavity, except: cigarettes, reference tobacco, snuff, and chewing tobacco. (All things taxed on value by definition).	Value * Quantity
KY-TW1	**"Twist Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "twist chewing tobacco" does not include loose leaf chewing tobacco, plug chewing tobacco, snuff, dry snuff, or snus. **Single unit"** means a consumer-sized container, pouch, or package: (a) Containing less than four (4) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a single unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package;	Unit * Quantity
KY-TW2	**"Twist Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "twist chewing tobacco" does not include loose leaf chewing tobacco, plug chewing tobacco, snuff, dry snuff, or snus. **Half-pound unit"** means a consumer-sized container, pouch, or package: (a) Containing at least four (4) ounces but not more than eight (8) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a half-pound unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package;	Unit * Quantity

Code	Description	Extended Taxable Amount Calculation
KY-TW3	**"Twist Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "twist chewing tobacco" does not include loose leaf chewing tobacco, plug chewing tobacco, snuff, dry snuff, or snus. **"Pound unit"** means a consumer-sized container, pouch, or package: (a) Containing more than eight (8) ounces but not more than sixteen (16) ounces of chewing tobacco by net weight; (b) Produced by the manufacturer to be sold to consumers as a pound unit and not produced to be divided or sold separately; and (c) Containing one (1) individual container, pouch, or package.	Unit * Quantity
KY-TW4	**"Twist Chewing tobacco"** means any leaf tobacco that is not intended to be smoked, but "twist chewing tobacco" does not include loose leaf chewing tobacco, plug chewing tobacco, snuff, dry snuff, or snus. **"Over a Pound Unit"** means the container, pouch, or package contains more than sixteen (16) ounces by net weight, the rate that shall be applied to the unit shall equal the sum of the pound unit plus the sum for each increment of four (4) ounces or portion thereof exceeding sixteen (16) ounces sold.	Unit * Quantity
KY-VAP1	**Reserved** (Vapor Products) means an electronic oral device of any size or shape that contains a vapor of nicotine, e-liquid, or any another substance that when used or inhaled simulates smoking, regardless of whether a visible vapor is produced, including without limitation a device that: (a) Is composed of a heating element, battery, electronic circuit, chemical process, mechanical device, or a combination of heating element, battery, electronic circuit, chemical process, or mechanical device; (b) Works in combination with a cartridge, other container, or liquid delivery device containing nicotine or any other substance and manufactured for use with vapor products; (c) Is manufactured, distributed, marketed, or sold as any type or derivation of a vapor product, e-cigarette, e-cigar, e-pipe, or any other product name or descriptor.	Not used by Kentucky at this time.

Table 4 - Tax Jurisdiction Code List (Tax Jurisdiction, US Address, Foreign Address)

The following table is used to report the correct tax jurisdiction code when reporting sales and purchases for product origins and destinations.

Code	Description	Code	Description	Code	Description
AL	Alabama	ALBRL	Alabama Brilliant	ALCRT	Alabama Courtland
ALABB	Alabama Abbeville	ALBKW	Alabama Brookwood	ALCWC	Alabama Crenshaw County
ALADD	Alabama Addison	ALBRD	Alabama Brundidge	ALCRE	Alabama Creola
ALALB	Alabama Alabaster	ALBUL	Alabama Bullock County	ALCSV	Alabama Crossville
ALABV	Alabama Albertville	ALBUT	Alabama Butler	ALCLM	Alabama Cullman
ALAXC	Alabama Alexander City	ALCLR	Alabama Calera	ALCMC	Alabama Cullman County
ALALV	Alabama Aliceville	ALCCY	Alabama Calhoun County	ALDDV	Alabama Dadeville
ALALG	Alabama Allgood	ALCPH	Alabama Camp Hill	ALDLC	Alabama Dale County
ALALT	Alabama Altoona	ALCBH	Alabama Carbon Hill	ALDLV	Alabama Daleville
ALAND	Alabama Andalusia	ALCSB	Alabama Castleberry	ALDPH	Alabama Daphne
ALANN	Alabama Anniston	ALCDB	Alabama Cedar Bluff	ALDPI	Alabama Dauphin Island
ALARB	Alabama Arab	ALCBP	Alabama Cedar Bluff PJ	ALDEC	Alabama Decatur
ALARG	Alabama Argo	ALCTV	Alabama Centreville	ALDKC	Alabama Dekalb County
ALARI	Alabama Ariton	ALCBC	Alabama Chambers County	ALDMP	Alabama Demopolis
ALARL	Alabama Arley	ALCHT	Alabama Chatom	ALDET	Alabama Detroit
ALASF	Alabama Ashford	ALCHK	Alabama Cherokee	ALDOR	Alabama Dora
ALASL	Alabama Ashland	ALCKC	Alabama Cherokee County	ALDTH	Alabama Dothan
ALASV	Alabama Ashville	ALCKW	Alabama Chickasaw	ALDBS	Alabama Double Springs
ALATH	Alabama Athens	ALCHB	Alabama Childersburg	ALDUG	Alabama Douglas
ALATT	Alabama Attalla	ALCHP	Alabama Childersburg PJ	ALDOZ	Alabama Dozier
ALAUB	Alabama Auburn	ALCTC	Alabama Choctaw County	ALDUT	Alabama Dutton
ALAVN	Alabama Avon	ALCIT	Alabama Citronelle	ALDTP	Alabama Dutton PJ
ALBWC	Alabama Baldwin County	ALCLN	Alabama Clanton	ALESB	Alabama East Brewton
ALBNK	Alabama Banks	ALCLC	Alabama Clarke County	ALECL	Alabama Eclectic
ALBRB	Alabama Barbour County	ALCYC	Alabama Clay County	ALELB	Alabama Elba
ALBYM	Alabama Bay Minette	ALCYH	Alabama Clayhatchee	ALEBT	Alabama Elberta
ALBLB	Alabama Bayou La Batre	ALCNC	Alabama Cleburne County	ALENT	Alabama Enterprise
ALBRC	Alabama Bear Creek	ALCLV	Alabama Cleveland	ALESC	Alabama Escambia County
ALBBA	Alabama Beatrice	ALCLI	Alabama Clio	ALEWC	Alabama Etowah County
ALBRY	Alabama Berry	ALCFC	Alabama Coffee County	ALEUF	Alabama Eufaula
ALBRP	Alabama Berry PJ	ALCOC	Alabama Colbert County	ALEUT	Alabama Eutaw
ALBIB	Alabama Bibb County	ALCOH	Alabama Collinsville	ALEVG	Alabama Evergreen
ALBTC	Alabama Blount County	ALCMB	Alabama Columbia	ALEXC	Alabama Excel
ALBTV	Alabama Blountsville	ALCMI	Alabama Columbiana	ALFRH	Alabama Fairhope
ALBOZ	Alabama Boaz	ALCHC	Alabama Conecuh County	ALFLK	Alabama Falkville
ALBCV	Alabama Branchville	ALCSC	Alabama Coosa County	ALFKP	Alabama Falkville PJ
ALBRT	Alabama Brantley	ALCOS	Alabama Coosada	ALFAY	Alabama Fayette
ALBNT	Alabama Brent	ALCDV	Alabama Cordova	ALFYC	Alabama Fayette County
ALBGP	Alabama Bridgeport	ALCTW	Alabama Cottonwood	ALFLM	Alabama Flomaton

Code	Description	Code	Description	Code	Description
ALFLR	Alabama Florala	ALHRT	Alabama Hartselle	ALLEX	Alabama Lexington
ALFLC	Alabama Florence	ALHYN	Alabama Hayneville	ALLIM	Alabama Limestone County
ALFOL	Alabama Foley	ALHED	Alabama Headland	ALLNC	Alabama Lincoln
ALFTD	Alabama Fort Deposit	ALHEF	Alabama Heflin	ALLND	Alabama Linden
ALFDP	Alabama Fort Deposit PJ	ALHEL	Alabama Helena	ALLNV	Alabama Lineville
ALFTP	Alabama Fort Payne	ALHEN	Alabama Henagar	ALLIS	Alabama Lisman
ALFRK	Alabama Franklin County	ALHRC	Alabama Henry County	ALLIT	Alabama Littleville
ALFUL	Alabama Fultondale	ALHIL	Alabama Hillsboro	ALLIV	Alabama Livingston
ALFYF	Alabama Fyffe	ALHOD	Alabama Hodges	ALLOP	Alabama Loachapoka
ALGAD	Alabama Gadsden	ALHOK	Alabama Hokes Bluff	ALLCK	Alabama Lockhart
ALGAN	Alabama Gantt	ALHLW	Alabama Hollywood	ALLOC	Alabama Locust Fork
ALGAR	Alabama Garden City	ALHSC	Alabama Houston County	ALLSV	Alabama Louisville
ALGAY	Alabama Gaylesville	ALHNT	Alabama Huntsville	ALLOW	Alabama Lowndes County
ALGEN	Alabama Geneva	ALHRB	Alabama Hurtsboro	ALLOX	Alabama Loxley
ALGNC	Alabama Geneva County	ALIDR	Alabama Ider	ALLUV	Alabama Luverne
ALGRG	Alabama Georgiana	ALIRN	Alabama Irondale	ALLYN	Alabama Lynn
ALGER	Alabama Geraldine	ALJCK	Alabama Jackson	ALMAC	Alabama Macon County
ALGLB	Alabama Gilbertown	ALJKC	Alabama Jackson County	ALMAD	Alabama Madison
ALGLC	Alabama Glencoe	ALJKV	Alabama Jacksonville	ALMDS	Alabama Madison County
ALGLD	Alabama Goldville	ALJSR	Alabama Jasper	ALMAG	Alabama Magnolia Springs
ALGDW	Alabama Goodwater	ALJSP	Alabama Jasper PJ	ALMAL	Alabama Malvern
ALGOR	Alabama Gordo	ALJFC	Alabama Jefferson County	ALMAP	Alabama Maplesville
ALGOS	Alabama Goshen	ALJEM	Alabama Jemison	ALMGC	Alabama Marengo County
ALGRA	Alabama Grant	ALKEN	Alabama Kennedy	ALMGT	Alabama Margaret
ALGRC	Alabama Greene County	ALKIL	Alabama Killen	ALMGP	Alabama Margaret PJ
ALGRB	Alabama Greensboro	ALKIN	Alabama Kinsey	ALMAR	Alabama Marion
ALGRV	Alabama Greenville	ALKST	Alabama Kinston	ALMRC	Alabama Marion County
ALGVH	Alabama Grove Hill	ALLAF	Alabama LaFayette	ALMSC	Alabama Marshall County
ALGUN	Alabama Guin	ALLKV	Alabama Lake View	ALMCI	Alabama McIntosh
ALGNP	Alabama Guin PJ	ALLVW	Alabama Lakeview	ALMCP	Alabama McIntosh PJ
ALGFS	Alabama Gulf Shores	ALLAM	Alabama Lamar County	ALMCK	Alabama McKenzie
ALGTR	Alabama Guntersville	ALLAN	Alabama Lanett	ALMDC	Alabama Midland City
ALHKB	Alabama Hackleburg	ALLNG	Alabama Langston	ALMID	Alabama Midway
ALHLC	Alabama Hale County	ALLAU	Alabama Lauderdale County	ALMLP	Alabama Millport
ALHLV	Alabama Haleyville	ALLED	Alabama Leeds	ALMLR	Alabama Millry
ALHAM	Alabama Hamilton	ALLEB	Alabama Leesburg	ALMLJ	Alabama Millry PJ
ALHMV	Alabama Hammondville	ALLEH	Alabama Leighton	ALMOB	Alabama Mobile
ALHNV	Alabama Hanceville	ALLPL	Alabama Level Plains	ALMBC	Alabama Mobile County
ALHRP	Alabama Harpersville	ALLPP	Alabama Level Plains PJ	ALMRV	Alabama Monroeville

Code	Description	Code	Description	Code	Description
ALMTV	Alabama Montevallo	ALPHX	Alabama Phenix City	ALSAM	Alabama Samson
ALMTG	Alabama Montgomery	ALPHC	Alabama Phil Campbell	ALSRK	Alabama Sand Rock
ALMOO	Alabama Moody	ALPKC	Alabama Pickens County	ALSRP	Alabama Sand Rock PJ
ALMDV	Alabama Moundville	ALPKV	Alabama Pickensville	ALSRL	Alabama Saraland
ALMTB	Alabama Mountain Brook	ALPKP	Alabama Pickensville PJ	ALSLP	Alabama Saraland PJ
ALMNB	Alabama Mountainboro	ALPIE	Alabama Piedmont	ALSAR	Alabama Sardis City
ALMVN	Alabama Mt Vernon	ALPIK	Alabama Pike County	ALSAT	Alabama Satsuma
ALMUN	Alabama Munford	ALPKR	Alabama Pike Road	ALSCT	Alabama Scottsboro
ALMUS	Alabama Muscle Shoals	ALPNK	Alabama Pinckard	ALSEC	Alabama Section
ALMYR	Alabama Myrtlewood	ALPNH	Alabama Pine Hill	ALSEL	Alabama Selma
ALNAV	Alabama Nauvoo	ALPNR	Alabama Pine Ridge	ALSHF	Alabama Sheffield
ALNED	Alabama Needham	ALPIS	Alabama Pisgah	ALSHL	Alabama Shelby County
ALNWB	Alabama New Brockton	ALPGV	Alabama Pleasant Grove	ALSHI	Alabama Shiloh
ALNWH	Alabama New Hope	ALPGS	Alabama Pleasant Groves	ALSIL	Alabama Silas
ALNWS	Alabama New Site	ALPOW	Alabama Powell	ALSLV	Alabama Silverhill
ALNWN	Alabama Newbern	ALPTV	Alabama Prattville	ALSKY	Alabama Skyline
ALNWT	Alabama Newton	ALPCV	Alabama Priceville	ALSKP	Alabama Skyline PJ
ALNTB	Alabama North Bibb	ALPRD	Alabama Prichard	ALSLC	Alabama Slocomb
ALNTC	Alabama North Courtland	ALPRP	Alabama Prichard PJ	ALSCP	Alabama Slocomb PJ
ALNTP	Alabama Northport	ALRAG	Alabama Ragland	ALSMS	Alabama Smith's Station
ALNOT	Alabama Notasulga	ALRGP	Alabama Ragland PJ	ALSNE	Alabama Snead
ALOKG	Alabama Oak Grove	ALRBW	Alabama Rainbow City	ALSTS	Alabama Southside
ALOKM	Alabama Oakman	ALRNV	Alabama Rainsville	ALSTP	Alabama Southside PJ
ALODV	Alabama Odenville	ALRND	Alabama Randolph County	ALSPF	Alabama Spanish Fort
ALOHT	Alabama Ohatchee	ALRDB	Alabama Red Bay	ALSTC	Alabama St Clair County
ALONT	Alabama Oneonta	ALRDL	Alabama Red Level	ALSTF	Alabama St. Florian
ALOPL	Alabama Opelika	ALREC	Alabama Reece City	ALSTL	Alabama Steele
ALOPP	Alabama Opp	ALREF	Alabama Reform	ALSTV	Alabama Stevenson
ALORG	Alabama Orange Beach	ALRFP	Alabama Reform PJ	ALSUL	Alabama Sulligent
ALORV	Alabama Orrville	ALRHB	Alabama Rehobeth	ALSUM	Alabama Summerdale
ALOCR	Alabama Owens Cross Rds	ALRVR	Alabama Riverside	ALSMC	Alabama Sumter County
ALOXF	Alabama Oxford	ALRNK	Alabama Roanoke	ALSUS	Alabama Susan Moore
ALOZK	Alabama Ozark	ALROB	Alabama Robertsdale	ALSWT	Alabama Sweet Water
ALPAR	Alabama Parrish	ALRCK	Alabama Rockford	ALSWP	Alabama Sweet Water PJ
ALPLH	Alabama Pelham	ALROG	Alabama Rogersville	ALSYC	Alabama Sylacauga
ALPLC	Alabama Pell City	ALROS	Alabama Rosa	ALSYV	Alabama Sylvania
ALPEN	Alabama Pennington	ALRSC	Alabama Russell County	ALTLD	Alabama Talladega
ALPER	Alabama Perry County	ALRSV	Alabama Russellville	ALTDC	Alabama Talladega County
ALPET	Alabama Petrey	ALRUT	Alabama Rutledge	ALTLS	Alabama Tallassee

Code	Description	Code	Description	Code	Description
ALTAY	Alabama Taylor	ALWNF	Alabama Winfield	DE	Delaware
ALTMS	Alabama Thomaston	ALWNC	Alabama Winston County	DC	District of Columbia
ALTMV	Alabama Thomasville	ALWDL	Alabama Woodland	FM	Federated States of Micronesia
ALTHB	Alabama Thorsby	ALWDK	Alabama Woodstock	FL	Florida
ALTWN	Alabama Town Creek	ALWDV	Alabama Woodville	GA	Georgia
ALTOX	Alabama Toxey	ALYRK	Alabama York	GU	Guam
ALTRF	Alabama Trafford			HI	Hawaii
ALTRN	Alabama Trinity	AK	Alaska		
ALTRY	Alabama Troy	AKANC		ID	Idaho
ALTRV	Alabama Trussville	AKBAR		IDCDT	Idaho Coeur D Alene
ALTUS	Alabama Tuscaloosa	AKBET		IDKTT	Idaho Kootenai
ALTUC	Alabama Tuscaloosa County	AKFBK		IDNPT	Idaho Nez Perce
ALTSC	Alabama Tuscumbia	AKFNS		IDSBT	Idaho Shoshone Bannock
ALTSK	Alabama Tuskegee	AKJUN		IDSPT	Idaho Shoshone Pauite
ALTKP	Alabama Tuskegee PJ	AKMAT			
ALUNS	Alabama Union Springs	AKNTP		IL	Illinois
ALUNT	Alabama Uniontown	AKSIT		ILCHC	Illinois Chicago/Cook
ALVAL	Alabama Valley			ILCCC	Illinois Cicero/Cook
ALVLG	Alabama Valley Grande	AS	American Samoa	ILCKC	Illinois Cook County
ALVLH	Alabama Valley Head			ILEVC	Illinois Evanstan/Cook
ALVAN	Alabama Vance	AZ	Arizona	ILRMT	Illinois Rosemont
ALVER	Alabama Vernon	AZBLU	Arizona Blue		
ALVIN	Alabama Vina	AZGRN	Arizona Green Tax Free Native	IN	Indiana
ALVNC	Alabama Vincent	AZRED	Arizona Red Taxable Native	IA	Iowa
ALWAD	Alabama Wadley	AZYEL	Arizona Yellow	KS	Kansas
ALWDP	Alabama Wadley PJ			KY	Kentucky
ALWLK	Alabama Walker County	AR	Arkansas	LA	Louisiana
ALWLG	Alabama Walnut Grove	ARLAA	Arkansas AR/LA	ME	Maine
ALWSH	Alabama Washington County	ARMOA	Arkansas AR/MO	MH	Marshall Islands
ALWAT	Alabama Waterloo	AROKA	Arkansas AR/OK	MD	Maryland
ALWAV	Alabama Waverly	ARTNA	Arkansas AR/TN	MA	Massachusetts
ALWEV	Alabama Weaver			MI	Michigan
ALWED	Alabama Wedowee	AE	Armed Forces Europe	MN	Minnesota
ALWBL	Alabama West Blocton	AP	Armed Forces Pacific	MS	Mississippi
ALWJF	Alabama West Jefferson	AA	Armed Forces the Americas		
ALWPT	Alabama West Point	CA	California	MO	Missouri
ALWET	Alabama Wetumpka	CO	Colorado	MOALB	Missouri Albany
ALWLX	Alabama Wilcox County	MP	Commonwealth of the Northern Mariana Islands	MOBEL	Missouri Belle
ALWLV	Alabama Wilsonville	CT	Connecticut	MOBLT	Missouri Belton

Code	Description	Code	Description	Code	Description
MOBTH	Missouri Bethany	MOHEN	Missouri Henrietta	MONOV	Missouri Novinger
MOBLA	Missouri Bland	MOHER	Missouri Hermann	MOOKG	Missouri Oak Grove
MOBLS	Missouri Blue Springs	MOHIG	Missouri Higginsville	MOOKV	Missouri Oakview
MOBNV	Missouri Booneville	MOHLD	Missouri Holden	MOODS	Missouri Odessa
MOBWL	Missouri Bowling Green	MOIND	Missouri Independence	MOORG	Missouri Oregon
MOBRN	Missouri Branson	MOJAC	Missouri Jackson County	MOOTV	Missouri Otterville
MOBRY	Missouri Braymer	MOJEF	Missouri Jefferson City	MOOWV	Missouri Owensville
MOBRK	Missouri Brookfield	MOJOP	Missouri Joplin	MOPAC	Missouri Pacific
MOBCK	Missouri Buckner	MOKCY	Missouri Kansas City	MOPLM	Missouri Palmyra
MOBNC	Missouri Bunceton	MOKEN	Missouri Kennett	MOPKH	Missouri Park Hills
MOCAM	Missouri Cameron	MOKGC	Missouri Kingdom City	MOPEC	Missouri Peculiar
MOCPG	Missouri Cape Girardeau	MOKGV	Missouri Kingsville	MOPTG	Missouri Pilot Grove
MOCRJ	Missouri Carl Junction	MOKKV	Missouri Kirksville	MOPLB	Missouri Plattsburg
MOCRT	Missouri Carrollton	MOKBN	Missouri Knob Noster	MOPLH	Missouri Pleasant Hill
MOCAR	Missouri Carthage	MOLAP	Missouri La Plata	MOPOP	Missouri Poplar Bluff
MOCEN	Missouri Centralia	MOLSL	Missouri Lake St. Louis	MOPRC	Missouri Princeton
MOCHI	Missouri Chillicothe	MOLEB	Missouri Lebanon	MORAY	Missouri Raytown
MOCLA	Missouri Clarence	MOLES	Missouri Lee's Summit	MOREP	Missouri Republic
MOCLI	Missouri Clinton	MOLEX	Missouri Lexington	MORCH	Missouri Richmond
MOCOL	Missouri Columbia	MOLIB	Missouri Liberty	MOROL	Missouri Rolla
MOCON	Missouri Concordia	MOLOU	Missouri Louisiana	MORSL	Missouri Russellville
MOCOR	Missouri Corder	MOMAC	Missouri Macon	MOSAL	Missouri Salisbury
MOCRG	Missouri Craig	MOMSH	Missouri Marshall	MOSAV	Missouri Savannah
MOEDN	Missouri Edina	MOMRV	Missouri Maryville	MOSED	Missouri Sedalia
MOEXS	Missouri Excelsior Springs	MOMAY	Missouri Maysville	MOSHB	Missouri Shelbina
MOFFX	Missouri Fairfax	MOMPH	Missouri Memphis	MOSBV	Missouri Shelbyville
MOFAY	Missouri Fayette	MOMEX	Missouri Mexico	MOSLA	Missouri Slater
MOFRC	Missouri Forest City	MOMIL	Missouri Milan	MOSPG	Missouri Springfield
MOFRL	Missouri Foristell	MOMOB	Missouri Moberly	MOSTC	Missouri St. Charles
MOFRT	Missouri Fredericktown	MOMRC	Missouri Monroe City	MOSTJ	Missouri St. Joseph
MOFUL	Missouri Fulton	MOMGC	Missouri Montgomery City	MOSLC	Missouri St. Louis City
MOGLD	Missouri Gladstone	MOMDC	Missouri Mound City	MOSTY	Missouri St. Louis County
MOGLS	Missouri Glasgow	MOMTG	Missouri Mountain Grove	MOSTP	Missouri St. Peters
MOGNV	Missouri Grain Valley	MONEO	Missouri Neosho	MOSTG	Missouri Sturgeon
MOGDV	Missouri Grandview	MONEV	Missouri Nevada	MOSUG	Missouri Sugar Creek
MOGNC	Missouri Green City	MONWF	Missouri New Franklin	MOSWS	Missouri Sweet Springs
MOHAM	Missouri Hamilton	MONWH	Missouri New Haven	MOTAR	Missouri Tarkio
MOHAN	Missouri Hannibal	MONBN	Missouri Norborne	MOTRE	Missouri Trenton
MOHAR	Missouri Harrisonville	MONKC	Missouri North Kansas City	MOTRO	Missouri Troy

Code	Description	Code	Description	Code	Description
MOUNN	Missouri Union	OKCMN	Oklahoma Comanche Nation	SD	South Dakota
MOVND	Missouri Vandalia	OKEST	Oklahoma Eastern Shawnee Tribe	TN	Tennessee
MOWNB	Missouri Warrensburg	OKFSA	Oklahoma Fort Sill Apache Tribe	TX	Texas
MOWNT	Missouri Warrenton	OKGTO	Oklahoma Gray Tribal Original	VI	U.S. Virgin Islands
MOWSH	Missouri Washington	OKIAT	Oklahoma Iowa Tribe	UNSTP	Unstamped
MOWAV	Missouri Waverly	OKKWN	Oklahoma Kaw Nation	UT	Utah
MOWEB	Missouri Webb City	OKKTT	Oklahoma Kialegee Tribal Town	VT	Vermont
MOWEL	Missouri Wellsville	OKKPT	Oklahoma Kickapoo Tribe		
MOWTZ	Missouri Wentzville	OKMGU	Oklahoma Magenta Unity	VA	Virginia
MOWIN	Missouri Windsor	OKMIT	Oklahoma Miami Tribe	VAABD	Virginia Abingdon
MOWRT	Missouri Wright City	OKMSC	Oklahoma Muscogee Creek	VAAND	Virginia Annandale
		OKNFR	Oklahoma Native Full Rate	VAAPP	Virginia Appalachia
MT	Montana	OKNCA	Oklahoma New Compact	VAARC	Virginia Arlington County
NE	Nebraska	OKNCK	Oklahoma New Compact KS	VABED	Virginia Bedford
NV	Nevada	OKNCT	Oklahoma New Compact TX	VABSG	Virginia Big Stone Gap
NH	New Hampshire	OKOTC	Oklahoma Orange Tribe Compact	VABKB	Virginia Blacksburg
NJ	New Jersey	OKOSN	Oklahoma Osage Nation	VABKS	Virginia Blackstone
		OKOMT	Oklahoma Otoe-Missouria Tribe	VABLF	Virginia Bluefield
NM	New Mexico	OKOTT	Oklahoma Ottawa Tribe	VABRS	Virginia Bristol
NMAPA	New Mexico Acoma Pueblo	OKPWN	Oklahoma Pawnee Nation	VABRW	Virginia Broadway
NMTCS	New Mexico Tax Credit Stamp	OKPNC	Oklahoma Ponca Tribe of Oklahoma	VACHL	Virginia Chantilly
		OKQPW	Oklahoma Quapaw Tribe	VACHV	Virginia Charlottesville
NY	New York	OKSFN	Oklahoma Sac Fox Nation	VACHP	Virginia Chesapeake
NYCTY	New York New York City	OKSEM	Oklahoma Seminole Nation	VACHW	Virginia Chilhowie
		OKSTB	Oklahoma State Tribe Border	VACHB	Virginia Christiansburg
NC	North Carolina	OKTNU	Oklahoma Tan Unity	VACLF	Virginia Clifton Forge
ND	North Dakota	OKTTT	Oklahoma Thlopthlocco Tribal Town	VACLW	Virginia Clintwood
		OKTNK	Oklahoma Tonkawa Tribe	VACOB	Virginia Coeburn
OH	Ohio	OKTRB	Oklahoma Tribal	VACOV	Virginia Covington City
OHCYH	Ohio Cuyahoga County	OKWAT	Oklahoma Wichita Affiliated Tribes	VACUL	Virginia Culpeper
		OKWYN	Oklahoma Wyandotte Nation	VADAM	Virginia Damascus
OK	Oklahoma	OKYTE	Oklahoma Yellow Trib Excp	VAFFX	Virginia Fairfax
OKALQ	Oklahoma Alabama Quassarte			VAFRM	Virginia Farmville
OKAPC	Oklahoma Apache Tribe	OR	Oregon	VAFAQ	Virginia Fauquier
OKCKN	Oklahoma Cherokee Nation	PW	Palau	VAFRK	Virginia Franklin
OKCAT	Oklahoma Cheyenne Arapaho Tribes	PA	Pennsylvania	VAFKB	Virginia Fredericksburg
OKCSN	Oklahoma Chickasaw Nation	PR	Puerto Rico	VAGOR	Virginia Gordonsville
OKCTN	Oklahoma Choctaw Nation	RI	Rhode Island	VAHAM	Virginia Hampton
OKCPT	Oklahoma Citizen Potawatomi Tribe	SC	South Carolina	VAHRC	Virginia Harrison City

Code	Description	Code	Description	Code	Description
VAHRB	Virginia Harrisonburg	VAWCH	Virginia Winchester		
VAHER	Virginia Herndon	VAWNS	Virginia Windsor		
VAKNK	Virginia Kilmarnock	VAWIS	Virginia Wise		
VALUR	Virginia Luray	VAWSK	Virginia Woodstock		
VALYN	Virginia Lynchburg	VAWYT	Virginia Wytheville		
VAMAN	Virginia Manassas Park				
VAMAR	Virginia Marion	WA	Washington		
VAMRT	Virginia Martinville	WACVT	Washington Colville Tribal		
VAMTJ	Virginia Mt Jackson	WAKST	Washington Kalispell Tribal		
VANMK	Virginia New Market	WAPYT	Washington Puyallup Tribal		
VANPN	Virginia Newport News	WASWT	Washington Swinomish Tribal		
VANRF	Virginia Norfolk	WAZOT	Washington Tribal Zero Value		
VANOV	Virginia Northern Virginia	WAYKT	Washington Yakama Tribal		
VANOR	Virginia Norton				
VAORT	Virginia Orange Town	WV	West Virginia		
VAPET	Virginia Petersburg				
VAPOQ	Virginia Poquoson	WI	Wisconsin		
VAPOR	Virginia Portsmouth	WITRB	Wisconsin Tribal		
VAPUL	Virginia Pulaski				
VARAD	Virginia Radford	WY	Wyoming		
VARNK	Virginia Roanoke				
VARKM	Virginia Rocky Mount				
VASAL	Virginia Salem				
VASCT	Virginia Scottsville				
VASMF	Virginia Smithfield				
VASPF	Virginia Springfield				
VASTN	Virginia Stuanton				
VASUF	Virginia Suffolk				
VATAP	Virginia Tappahannock				
VATAZ	Virginia Tazewell				
VATOA	Virginia Town of Ashland				
VATOS	Virginia Town of Stuart				
VAVIN	Virginia Vinton				
VAVAB	Virginia Virginia Beach				
VAWRN	Virginia Warrenton				
VAWRS	Virginia Warsaw				
VAWBC	Virginia Waynesboro City				
VAWTS	Virginia White Stone				
VAWIL	Virginia Williamsburg				

Table 5 - Schedule Codes

The following table provides codes for reporting schedules for receipt and disbursement of tobacco products.

Code	Description
1A	OTP received from a manufacturer or first importer
1B	OTP received from a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)
1C	OTP received from a retailer or end user
1D	OTP received by a manufacturer or first importer from a person other than a manufacturer or first importer
2A	OTP disbursed by a manufacturer or first importer
2B	OTP disbursed to a person other than a manufacturer or first importer, (e.g., a wholesaler, distributor, or other licensee)
2C	OTP disbursed to a retailer or end user
2D	OTP returned to the manufacturer

Table 6 - Transaction Document Types

When reporting receipts and disbursements, a filer must indicate the type of document in which the information is obtained. The following table provides codes for these document types.

Type
Invoice
Purchase Order
Credit Memo
Affidavit
Returned Goods Authorization
Confirmation
Bill of Lading
Other

Table 7 - Type of Customer

The following table provides the codes for the type of company with which a filer is doing business.

Code	Description
Distributor	Distributor
Manufacturer	Manufacturer
Retailer	Retailer
Subjobber	Subjobber

Employee	Employee
Customer	Customer
Wholesaler	Wholesaler
Delivery Seller	Delivery Seller
Native	Native
Military	Military
Government	Government
InterBranch Transfer	Inter-branch Transfer
Distribution Center	Distribution Center Deployment

Table 8 - Tobacco Products MSA Status Types

The following table provides the manufacturer codes for MSA status.

Code	Description
OPM	Original Participating Manufacturer
SPM	Subsequent Participating Manufacturer
NPM	Non-Participating Manufacturer
N/A	Not Applicable
PM	Participating Manufacturer
NPM1	Non-Participating Manufacturer 1
NPM2	Non-Participating Manufacturer 2
NSM	Texas

Table 9 - Federal Description Code List

The following table provides codes for federal descriptions of types of products received or disbursed.

Code
Chewing Tobacco
Cigarette
Cigarette Paper
Cigarette Tube
Large Cigar
Pipe Tobacco
Roll Your Own
Small Cigar
Snuff
Alternative Nicotine Product

| E-liquid Product |
| Vapor Product |
| Other |

Table 10 - Unit Description

The following table provides codes for unit descriptions of product.

Code	Description
PAK	Pack
STK	Stick
BOX	Box
ECH	Eaches (each defined unit of taxable product)
BAG	Bag
TIN	Tin
FOI	Foil
CAN	Can
BUL	Bulk
TUB	Tub
PCH	Pouch
BUN	Bundle
PLG	Plug
CUT	Cut
BOT	Bottle
JAR	Jar
OTH	Other

Table 11 - Type of Address Codes

The following table provides codes for the origin and destination of products.

Code	Description	Used by Kentucky/ Not Used
Mailing	Mailing Address Type	Not used by Kentucky
Location	Physical Location Address Type	Used by Kentucky
Billing	Billing Address Type	Not used by Kentucky
Delivery	Delivery Address Type	Not used by Kentucky

Table 12 - Examples Units, Values and Quantities

The following table provides codes for unit, value, and quantity to determine the extended taxable amount when reporting receipts and disbursements.

Example	State Description	Unit	Unit Description	Weight	Value	Quantity	Stick Count	Extended Taxable Amount
Twelve 5 rolls of snuff	KY-MS1	1	Can	1.2	$1.37	60	0	60 (Unit * Quantity for KY-MS1)
For one 2-pack cigar	KY-TP1	2	Pack or Foil	.50	$2.46	1	2	$2.46 (Value * Quantity for KY-TP1)
For three 2-pack cigars	KY-TP1	2	Pack or Foil	.50	$2.46	3	6	$7.38 (Value * Quantity for KY-TP1)
For 1 cigar	KY-TP1	1	Stick	.25	$1.23	1	1	$1.23 (Value * Quantity for KY-TP1)
For seven 12 oz snuff tubs	KY-MS1	8	Tub	12 oz	$6.10	7	0	56 (7 tubs * 8 units of snuff per tub) – (Unit * Quantity for KY-MS1)